the Rateable Value of the property Rateable Value is determined on the basis of the cost of the property or the rent, as the case may be. At present, residential properties having Rateable Value of Rs. 1000/- or less and non-residential properties having Rateable Value of Rs. 100/- or less are exempted from payment of property tax properties having Rateable Value in excess of above are within the purview of levy of property tax. This is applicable to Janta Flats also.

(e) and (f) Property Tax is charged from the date of completion or occupation, whichever is earlier.

House TAX for houses constructed by DDA

3672. SHRI BRAHMA KUMAR DHATT: Will the Minister of URBAN AFFAIRS AND EMPLOYMENT be pleased to state:

(a) the details of rates of house tax charged by the Delhi Development Authority (DDA) for the houses constructed by the Authority under SFS, HIG Flats, MIG Flats, Janta Housing Scheme etc.;

(b) whether some category of house owners have been exempted from payment of house tax; and

(c) if so, the details and the reasons thereof together with the details of Government policy in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF URBAN AFFAIRS AND EMPLOYMENT (SHRI BANDARU DATTATREYA): (a) Delhi Development Authority does not charge House TAX for the houses constructed by it under SFS, HIG flats, MIG flats, Janta Scheme, etc. However, Property Tax on such houses is levied by the Municipal Corporation of Delhi.

The rates of Property Tax are aapproved by the Municipal Corporation and duly notified for each financial year.

(b) and (c) Yes, Sir. The Municipal Corporation of Delhi has informed that the following properties, at present, are exempted from the payment of Property Tax:

(i) All residential properties upto the reteable value of Rs. 1000/-.

(ii) All other properties upto the rateable value of Rs. 100/-.

(iii) All owner-occupied residential properties or part thereof other than farm houses in abadi area of urban villages constructed before the date of notification under Section 507 of the Delhi Municipal Corporation Act, 1957 and which were exempt from payment of property tax before such notification.

(iv) Lands and buildings or portions of lands and buildings exclusively occupied and used for public worship or by a society or body for homes for destitutes/poor children/old age handicapped/blind/deaf and dumb/libraries and dharamshalas not for any particular community.

Provided that no exemption is allowed on portions on rent or in which any trade or business is carried on.

Investment by HUDCO in Andhra Pradesh

3673. SHRI YERRA NARAYANASWAMY: Will the Minister of URBAN AFFAIRS AND EMPLOYMENT be pleased to state:

(a) the investments by HUDCO in Andhra Pradesh in 1997-98;

(b) the commitments by HUDCO to Andhra Pradesh in 1998-99;

(c) whether a large number of projects require finance from HUDCO in Andhra Pradesh;

(d) whether HUDCO is financing any projects in West Godavari district in Andhra Pradesh; and

(e) if so, the details thereof?